



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB0542**

Introduced 01/27/05, by Rep. Daniel J. Burke

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/507EE new	
35 ILCS 5/509	from Ch. 120, par. 5-509
35 ILCS 5/510	from Ch. 120, par. 5-510

Amends the Illinois Income Tax Act to create a tax checkoff for the Heartsaver AED Fund. Effective immediately.

LRB094 06797 BDD 36899 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Sections 509 and 510 and by adding Section 507EE as  
6 follows:

7 (35 ILCS 5/507EE new)

8 Sec. 507EE. The Heartsaver AED Fund checkoff. For taxable  
9 years ending on or after December 31, 2005, the Department must  
10 print on its standard individual income tax form a provision  
11 indicating that if the taxpayer wishes to contribute to the  
12 Heartsaver AED Fund, as authorized by this amendatory Act of  
13 the 94th General Assembly, he or she may do so by stating the  
14 amount of the contribution (not less than \$1) on the return and  
15 that the contribution will reduce the taxpayer's refund or  
16 increase the amount of payment to accompany the return. Failure  
17 to remit any amount of increased payment shall reduce the  
18 contribution accordingly. This Section does not apply to any  
19 amended return.

20 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

21 Sec. 509. Tax checkoff explanations. All individual income  
22 tax return forms shall contain appropriate explanations and  
23 spaces to enable the taxpayers to designate contributions to  
24 the following funds: the Child Abuse Prevention Fund, the  
25 Illinois Wildlife Preservation Fund (as required by the  
26 Illinois Non-Game Wildlife Protection Act), the Alzheimer's  
27 Disease Research Fund (as required by the Alzheimer's Disease  
28 Research Act), the Assistance to the Homeless Fund (as required  
29 by this Act), the Penny Seaverns Breast and Cervical Cancer  
30 Research Fund, the National World War II Memorial Fund, the  
31 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS)

1 Research Fund, the Multiple Sclerosis Assistance Fund, the  
2 Leukemia Treatment and Education Fund, the World War II  
3 Illinois Veterans Memorial Fund, the Korean War Veterans  
4 National Museum and Library Fund, the Illinois Military Family  
5 Relief Fund, the Illinois Veterans' Homes Fund, the Heartsaver  
6 AED Fund, and the Asthma and Lung Research Fund.

7 Each form shall contain a statement that the contributions  
8 will reduce the taxpayer's refund or increase the amount of  
9 payment to accompany the return. Failure to remit any amount of  
10 increased payment shall reduce the contribution accordingly.

11 If, on October 1 of any year, the total contributions to  
12 any one of the funds made under this Section do not equal  
13 \$100,000 or more, the explanations and spaces for designating  
14 contributions to the fund shall be removed from the individual  
15 income tax return forms for the following and all subsequent  
16 years and all subsequent contributions to the fund shall be  
17 refunded to the taxpayer.

18 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,  
19 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,  
20 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;  
21 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

22 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

23 Sec. 510. Determination of amounts contributed. The  
24 Department shall determine the total amount contributed to each  
25 of the following: the Child Abuse Prevention Fund, the Illinois  
26 Wildlife Preservation Fund, the Assistance to the Homeless  
27 Fund, the Alzheimer's Disease Research Fund, the Penny Severns  
28 Breast and Cervical Cancer Research Fund, the National World  
29 War II Memorial Fund, the Prostate Cancer Research Fund, the  
30 Illinois Military Family Relief Fund, the Lou Gehrig's Disease  
31 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,  
32 the Leukemia Treatment and Education Fund, the World War II  
33 Illinois Veterans Memorial Fund, the Korean War Veterans  
34 National Museum and Library Fund, the Illinois Veterans' Homes  
35 Fund, the Heartsaver AED Fund, and the Asthma and Lung Research

1 Fund; and shall notify the State Comptroller and the State  
2 Treasurer of the amounts to be transferred from the General  
3 Revenue Fund to each fund, and upon receipt of such  
4 notification the State Treasurer and Comptroller shall  
5 transfer the amounts.

6 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,  
7 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,  
8 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;  
9 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.